

HONORABLE KAREN A. OVERSTREET

HEARING DATE: FRIDAY, APRIL 10, 2009
HEARING TIME: 11:00 A.M.
LOCATION: SEATTLE, COURTROOM 7206
RESPONSE DUE: FRIDAY, APRIL 3, 2009

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WASHINGTON

In re

ENTELLIUM CORPORATION
11400 SE 6th Street #100
Bellevue, WA 98004
Tax ID 20-0596005,

Debtor.

ENTELLIUM N.A.
11400 SE 6th Street #100
Bellevue, WA 98004
Tax ID 98-0388185,

Debtor.

Lead Case No. 08-18286
(Administratively Consolidated with
08-18287)

DECLARATION OF RICHARD GINNIS
IN SUPPORT OF FINAL APPLICATION
FOR AUTHORITY TO EMPLOY GINNIS
& CHALHOUB, LLC AS
ACCOUNTANTS

Richard Ginnis declares the following:

1. I am a principal of the accounting firm of Ginnis & Chalhoub LLC ("Ginnis & Chalhoub"). I have personal knowledge of the facts set forth herein, and am competent to testify to the same.

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BUSH STROUT & KORNFIELD
LAW OFFICES
5000 Two Union Square
601 Union Street
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2. Neither I nor the firm of Ginnis & Chalhoub, nor any employees thereof, insofar as I have been able to ascertain, is a creditor of this estate or represents any interest adverse to that of the Entellium Corporation or Entellium N.A. ("Debtors") in the matters for which Ginnis & Chalhoub is to be engaged.

3. Based on the foregoing, I believe the firm of Ginnis & Chalhoub is not a creditor of this estate and is a “disinterested person” within the meaning of Sections 101(14) and 327 of the Bankruptcy Code.

4. I have advised the Debtor of the firm's willingness to serve as accountants under a general retainer based on time and standard billable charges. Currently, my hourly billing rate is \$185 and Tracy Chalhoub's hourly billing rate is also \$185.

5. On February 17, 2009, Ginnis & Chalhoub was employed on a conditional basis to prepare the Debtors' final tax returns and provide other accounting services necessary for the administration of the estate as may be required by the Debtors.

6. I have read Local Bankruptcy Rule 2016.

7. I declare under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

DATED at Seattle, Washington, this 6th day of March, 2009.

Richard Ginn
Richard Ginn